venience and hardship on the defendant against the benefits and advantages to the plaintiff, and the court's decision in this case showed that the scales were carried in favor of the defendant. See also 16 MICH. L. REV. 647.

INTERNAL REVENUE—FEDERAL ESTATE TAX—CHARGE ON RESIDUARY ESTATE.—Suit for instructions by executors against the trustee under testator's will, and others. *Held,* The Federal Estate Tax imposed by Act of Congress Sept. 8, 1916, as amended by Act March 3, 1917, and Act October 3, 1917, is chargeable entirely against the residuary estate and not apportionable pro rata among all devisees and legatees. *Plunkett* v. *Old Colony Trust Co.* (Mass., 1919), 124 N. E. 265.

The court in this case based its decision on the fact that the tax is characterized, in the titles of the relevant sections of the statutes, as an "Estate Tax," and that it is "imposed upon the transfer of each net estate of every decedent," and is to be paid out of the estate before distribution; fortified by two further considerations, viz. (1) the contrast between the terms of these acts and those of the War Revenue Act of 1898, (30 U. S. Stats. at Large 464), which imposed a tax on legacies and distributive shares; and (2) the design to establish an estate tax rather than a legacy tax, as clearly manifested in the report of the Ways and Means Committee of the House of Representatives, to which the bill had been referred. Though the present case treats the tax as a charge upon the residue, the suggestion in the final paragraph of the opinion that the testator might have provided in his will for its ultimate incidence at some other point seems deserving of greater consideration. In the case of a will executed before the passage of an act, giving legacies to collateral relatives, and naming testator's children as residuary legatees, it was held unjust to the latter to deduct the tax *in toto* from he residue as in the case of administration expenses, and accordingly the tax was apportioned among the several legacies—*In re Douglass' Estate,* 171 N. Y. S. 956. This point was also given great consideration by the lower court *In re Hamlin,* 172 N. Y. S. 787, where the tax was charged to the residuary estate because the will contained no specific directions for apportionment; affirmed in 226 N. Y. 407, where the decision was based chiefly, as in the principal case, on the intention of Congress. In *Fuller* v. *Gale,* 78 N. H. 544, the tax was directed to be paid out of the estate and charged pro rata to each beneficiary, though the court indicates that it would have given effect to an express direction by the testator to the contrary. It is submitted that this decision was wrong, inasmuch as the legacies were for definite amounts, which seems inconsistent with an intention to give these definite amounts less the tax.

LIBEL AND SLANDER—QUALIFIED PRIVILEGES—COMMENT ON PUBLIC ACTS OF PUBLIC OFFICIALS.—The defendant publishing company published comments and criticisms in its newspaper upon the punishment of prisoners in the penitentiary of which the plaintiff was warden. This included the publication of a convict's letter, stating that a person had been strung up with his hands above his head to force a confession. Action for libel brought by the plaintiff warden and the court found, that the evidence showed the matter to be